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PART 5329—TAXES

SUBPART 5329.1—GENERAL

5329.101 Resolving tax problems.

Advice or guidance not available locally or at command headquarters may be obtained from the Office of the General Counsel, Department of the Air Force. Inquiries shall be forwarded through command channels and coordinated by the local and MAJCOM staff judge advocates.

SUBPART 5329.2—FEDERAL EXCISE TAXES

5329.202 General exemptions.

5329.202-90 Preparation and execution of exemption certificates.

(a) In accordance with the requirements of the taxing jurisdiction, include a description of the supplies, the quantity, and the price in the exemption certificate. Number the certificates and keep a record of each one issued, showing to whom issued, the number of the applicable contract, the type of supplies involved, and, if applicable, the period covered by the certificate. Such records shall be retained and disposed of with the contract file to which they pertain.

(b) Separate exemption certificates will normally be issued for each contract or purchase. If this is impractical (e.g., if numerous orders are likely to be placed with a single contractor over a given period) a blanket exemption certificate may be issued. Blanket exemption certificates will not ordinarily be written for more than a 12-month period or the term of a single contract, whichever is later.

SUBPART 5329.3—STATE AND LOCAL TAXES

5329.302 Application of State and local taxes to the Government.

(b) If for any reason it is impossible to exclude state or local taxes from the contract price, even though the Federal Government is immune from such taxation for the purchase or lease of the items involved, the contracting officer shall prepare a SF 1094 and forward it, along with a written statement of the facts, to the accounting and finance office for use in obtaining a refund of the tax. The serial number of the tax exemption certificate shall be shown on the payment vouchers. (See Subpart 5329.2.)

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